

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION

Appeal of:)	
)	
ERNEST B., III & JANE W. WILLIAMS)	Shelby
Ward 044, Block 114A, Parcel 31)	County
Residential Property)	
Tax Years 2005-2007)	

ORDER GRANTING RELIEF FROM JUDGMENT

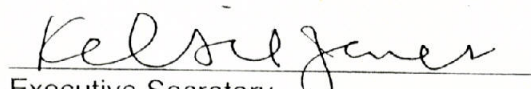
This matter was heard on the taxpayer's request for relief from a final decision and order by reason of mistake, inadvertence, surprise or excusable neglect (TRCP 60.02). The Board finds the final decision and order of the Assessment Appeals Commission entered in this matter on June 11, 2007 included only tax years 2005 and 2006, although the taxpayer was advised at the hearing the result would apply for subsequent years until the next reappraisal. By reason of the foregoing, the Board finds that the final decision and order of the Assessment Appeals Commission entered in this matter on June 11, 2007 was the product of mistake and excusable neglect insofar as it did not extend to tax year 2007 as well as 2005-2006, and should be amended. It is SO ORDERED, and further ordered that the final certificate previously issued in this matter be amended to include tax year 2007 at the value and assessment determined for 2005-2006.

The order of June 11, 2007 is affirmed in all other respects. Pursuant to the Uniform Administrative Procedures Act, the parties are advised of their further remedies which may be available by petition filed as follows: a) reconsideration (file within 15 days); b) judicial review (file in Chancery Court within 60 days from the date of the final assessment certificate issued subsequent to this order). Requests for stay of effectiveness will not be accepted.

Dated: Oct. 16, 2007


Presiding Member

ATTEST:


Executive Secretary

cc: Mr. Ernest B. Williams, III
Ms. Rita Clark, Assessor